

# FISCAL NOTE

## HB 2224 - SB 2239

January 28, 1998

**SUMMARY OF BILL:** Permits the Commissioner of Revenue to require any taxpayer who is required to make payments electronically to also file the associated documents electronically. Current law allows the Commissioner to require payments of \$10,000 or more to be made electronically.

### ESTIMATED FISCAL IMPACT:

**Increase State Expenditures - \$145,000 / One Time / FY98-99**

**Decrease State Expenditures - \$92,400 FY98-99**

**\$81,200 / Net Impact / FY99-00 and Subsequent**

**Years**

Estimate assumes that the Department will require such payments and that the resulting computer system changes and administrative changes will generate a one-time increase in state expenditures of \$145,000 in the first year and a recurring increase in state expenditures of \$42,000 in the second and subsequent years. It also assumes a decrease in state expenditures of \$92,400 in the first year and a decrease in state expenditures of \$123,200 in the second and subsequent years since fewer paper forms will be printed and mailed by the Department.

*The net impact in the first year will be an **increase** in state expenditures of \$52,600. The recurring net impact in the second and subsequent years will be a **decrease** in state expenditures of \$81,200.*

### CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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